

## § 48.6715-1

Name of buyer \_\_\_\_\_

The kerosene to which this certificate applies will be used by Buyer to produce a blend of kerosene and diesel fuel in an area described in a declaration of extreme cold and the blend will be sold for use or used for heating purposes.

This certificate applies to \_\_\_\_\_ percent of Buyer's purchase from \_\_\_\_\_ (name, address, and employer identification number of seller) on invoice or delivery ticket number \_\_\_\_\_.

If Buyer violates the terms of this certificate, the Internal Revenue Service may withdraw Buyer's right to provide a certificate.

Buyer has not been notified by the Internal Revenue Service that its right to provide a certificate has been withdrawn.

Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing. \_\_\_\_\_

Title of person signing \_\_\_\_\_

Employer identification number \_\_\_\_\_

Address of Buyer \_\_\_\_\_

Signature and date signed \_\_\_\_\_

(f) *Time and place for filing claim.* For rules relating to the time for filing a claim under section 6427, see section 6427(i). A claim under this section is not filed unless it contains all the information required by paragraph (e) of this section and is filed at the place required by the form.

(g) *Effective date.* This section is applicable after March 30, 2000.

[T.D. 8879, 65 FR 17162, Mar. 31, 2000, as amended by T.D. 8879, 65 FR 26489, May 8, 2000]

## § 48.6715-1 Penalty for misuse of dyed fuel.

(a) *In general.* If any person willfully alters, or attempts to alter, the strength or composition of any dye or marking done pursuant to § 48.4082-1 in any dyed fuel, then section 6715(a)(3) provides that such person shall pay a penalty in addition to any tax. The penalty imposed by section 6715(a)(3) will not apply in the following cases:

(1) Diesel fuel or kerosene that satisfies the dyeing and marking requirements of § 48.4082-1 (b) and (c) is blend-

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ed with any undyed liquid and the resulting product satisfies the dyeing and marking requirements of § 48.4082-1 (b) and (c).

(2) Diesel fuel or kerosene that satisfies the dyeing and marking requirements of § 48.4082-1 (b) and (c) is blended with any other liquid (other than diesel fuel or kerosene ) that contains the type and amount of dye and marker required for diesel fuel or kerosene dyed and marked in accordance with § 48.4082-1 (b) and (c).

(3) The alteration or attempted alteration occurs in an exempt area of Alaska after September 30, 1996.

(4) Diesel fuel or kerosene that does not satisfy the dyeing and marking requirements of § 48.4082-1 (b) and (c) is blended with diesel fuel or kerosene that satisfies the dyeing and marking requirements of § 48.4082-1 (b) and (c) and the blending occurs as part of a use described in § 48.4082-4(c) or § 48.6427-8(b)(1)(vii)(C) or (D).

(b) *Effective date.* This section is effective January 1, 1994.

[T.D. 8659, 61 FR 10465, Mar. 14, 1996, as amended by T.D. 8685, 61 FR 58007, Nov. 12, 1996; T.D. 8748, 63 FR 26, Jan. 2, 1998; T.D. 8879, 65 FR 17163, Mar. 31, 2000]

## PART 49—FACILITIES AND SERVICES EXCISE TAXES

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